

DEPARTMENT OF BENEFIT PAYMENTS

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December 28, 1976

ALL-COUNTY LETTER NO. 76-142

TO: ALL COUNTY WELFARE DIRECTORS
FISCAL SUPERVISORS
ADMINISTRATIVE SERVICE OFFICERS
COUNTY AUDITORS

SUBJECT: County Welfare Department Administrative Expenditure Cost Plan

REFERENCE:

The Department of Benefit Payments has recently been notified by Social and Rehabilitation Service (SRS) that the current California Cost Plan for Claiming County Welfare Department Administrative Expenditures will not be reapproved effective with the October-December 1976/77 quarter. SRS indicated the plan was not approvable as it did not provide for direct charging of identifiable overhead costs. However, SRS did not verify inequities in the current plan, provide guidelines for revision, or assurances that any modifications would receive approval. Therefore, prior to any modifications to the current system, all counties are requested to participate in a test to determine the equity of the current system and the feasibility and cost/benefit of a modification for direct charging. If the results demonstrate that the current plan is reasonably equitable and there would be no cost/benefit resulting from a modified direct charge cost plan, California will appeal the SRS position.

All counties are requested to prepare a secondary Administrative Expense Claim during the January-March 1976/77 period. This claim is to be prepared according to the attached model plan, which was developed with the assistance of county fiscal staff.

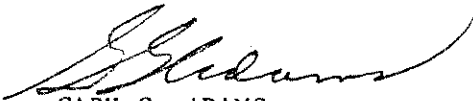
Preparation of the model claim will require time reporting to function (Social Services and Eligibility/Nonservices) by all county welfare department support staff during the regular casework time study period. It is also required that certain categories of overhead costs be direct charged to the benefiting function. The model claim is to be submitted as a supplemental Administrative Expense Claim by May 1, 1977. The results of this claim will be the basis for comparison with the current cost allocation plan.

Included in this package are the Model Plan, support staff time study instructions [Attachment I], claiming instructions (Attachment II), and revised claim forms (Attachment III) to be used for the model claim. Sufficient time study and claiming forms will be sent to counties under separate cover. Also included is an overview of the state monitoring effort (Attachment IV) and a county critique on which all counties are to submit any comments or suggestions relating to the model plan. All comments will be considered prior to any final changes to the plan.

Department of Benefit Payments and Department of Health staff will be visiting counties during the time study period to ensure the accuracy of the test results. Staff will also be reviewing county procedures for charging operating costs and will be available to assist counties during the test period. Your cooperation is appreciated.

If you have any problems or if we can be of any assistance, please notify us at once. You may contact Ron Lee or Jim Collins at (916) 445-7046.

Sincerely,



GARY G. ADAMS
Deputy Director

cc: CWDA

Attachment

OUTLINE OF STATE MODEL PLAN

I. Caseworker Costs

The only change in this category is that IV-D staff have been integrated into the Eligibility/Nonservices function.

II. Personal Support Costs

Personal support costs are to be direct charged to function (Social Services and Eligibility/Nonservices).

1. Salaries will be accumulated into three pools; Social Services, Eligibility/Nonservices, and Allocable.
2. Single function support staff time study ratios will be applied to the appropriate support salary pool for that function.
3. Multifunctional support staff time study ratios will be applied to the multifunctional support salary pool. Allocable costs will then be distributed by the caseworker time study.

III. Operating Costs

Operating costs will be direct charged to function.

- A. Travel costs will be direct charged to function based on the functional assignment of the employee incurring the costs. Those not assignable to a single function will be allocated based on caseworker time studies.
- B. Space costs and related expenditures will be direct charged according to net square footage based on usage. Allocable space costs will be allocated based on casework and support time studies.
- C. Postage and communication costs will be direct charged to the function benefited. Allocable costs will be allocated based on casework and support time studies.
- D. Other operating costs and purchase of services will be allocated to functions based on caseworker and support time studies.
- E. EDP - There have been no significant changes in this category.

IV. Direct Costs

There have been no significant changes in this section.

V. Staff Development

There have been no changes in this category.

<u>Services*</u>						
	<u>Program Total</u>	<u>AFDC</u>	<u>MNO</u>	<u>SSI/SSP</u>	<u>Income Eligible</u>	<u>GR</u>
Program Allo- cation Ratio	1.000	.50	.20	.10	.15	.05
Casework Costs	\$20,000	\$10,000	\$4,000	\$2,000	\$3,000	\$1,000
Personal Support Costs	10,000	5,000	2,000	1,000	1,500	500
Operating Costs	<u>8,000</u>	<u>4,000</u>	<u>1,600</u>	<u>800</u>	<u>1,200</u>	<u>400</u>
TOTAL ADMINISTRATIVE COSTS						
	\$38,000	\$19,000	\$7,600	\$3,800	\$5,700	\$1,900

Eligibility/Non-services (Income Maintenance)*

	<u>Program Total</u>	<u>AFDC</u>	<u>Medi-Cal</u>	<u>SSI/SSP</u>	<u>Nonassistance Food Stamps</u>	<u>GR</u>
Program Allo- cation Ratio	1.000	.50	.10	.15	.20	.05
Casework Costs	\$20,000	\$10,000	\$2,000	\$3,000	\$4,000	\$1,000
Personal Support Costs	12,000	6,000	1,200	1,800	2,400	600
Operating Costs	<u>8,000</u>	<u>4,000</u>	<u>800</u>	<u>1,200</u>	<u>1,600</u>	<u>400</u>
TOTAL ADMINISTRATIVE COSTS						
	\$40,000	\$20,000	\$4,000	\$6,000	\$8,000	\$2,000

As illustrated above, administrative costs such as casework costs, personal support costs (administrative and clerical staff), and operating costs (supplies, utilities, space, equipment, purchase of service) are distributed to program based on the caseworker time study factors. However, not all such costs are allocated to programs as reflected in the above simplified example. Some costs are direct charged to program (see Group III). This deviation from the program allocation methodology is necessary to prevent the allocation of those costs which because of their nature and purpose cannot equitably be allocated or receive allocated costs.

* These are examples of the method by which costs are allocated to program within each function. The amounts do not represent actual expenditures.

The hours of staff whose salaries are included in Direct Costs-Social Services (DFA 325, Group III A-1) or Direct Costs-Eligibility (DFA 325, Group III B-1) are not used for purposes of distributing overhead. There are two main reasons for not using these hours. The first is that these people are not normally located in the welfare department and therefore are not truly drawing overhead costs other than personnel and payroll. The second reason is that these staff hours are normally insignificant to the total hours worked.

Once administrative costs have been totally allocated, and in certain instances charged to program, such costs are then processed through a series of mathematical computations to arrive at proper reimbursement for each program. Forms DFA 327.1 through 327.9 are used for this purpose.

DFA 425 and DFA 325 Administrative Expenditures Schedules

The DFA 425 and 325 are the most important forms of the Administrative Expenditures Claim. Their purpose is to accumulate and classify costs into specific groups and subgroups in order that they may be systematically channeled through the cost allocation process or direct charged to function and program.

To facilitate the completion of the DFA 425 and 325, it is advisable to identify and accumulate costs to groups and subgroups on separate work sheets. This will also provide federal and/or state auditors with the necessary audit trail in future audits of the administrative expenditure claims. The types of costs included within the groups described below are intended to describe the most prevalent expenditures incurred within a welfare department. They are not intended to be the only possible costs that might be charged to a specific group.

The four basic groups and the subgroups contained therein are:

GROUP I - ALLOCABLE CASEWORK COSTS

Social Service Function

Included with the group are the following casework staff, engaged in pure social services (except casework staff in single service centers such as day care centers, family planning centers, and emergency shelter facilities which are separate and apart from the regular welfare department complex):

- A. Services workers giving full time to services activities.
- B. Adoption services workers.
- C. Social Services workers, consultants, or coordinators who are employees of the welfare department engaged solely in:
 - 1. Developing, planning, and evaluating services (and/or)
 - 2. Assisting social services staff in providing services (and/or)
 - 3. Providing consultation to services staff (and/or)
 - 4. Providing education and employment training services.

12/15/76

CALIFORNIA COUNTY COST PLAN FOR CLAIMING ADMINISTRATIVE EXPENDITURES

Cost Allocation Concept

The purpose of the Cost Plan is to provide the county welfare departments with the means for determining administrative costs applicable to each program. Such a cost determination is necessary to: (1) satisfy federal reporting and funding requirements, (2) determine appropriate federal and state financial reimbursement for each of the welfare programs, and (3) provide the county welfare department, as well as Department of Benefit Payments (DBP), with reasonably accurate expenditures data required for the efficient management of the welfare operation.

The DBP cost plan is based on a two step process. In the initial step, time recorded by department staff is used as the basis for distributing categories of functionally nonidentifiable administrative costs to either the social service or income maintenance functions. Administrative costs which can be separately identified will be direct charged to the appropriate function(s) and accumulated with the allocable administrative costs.

The second step of the cost plan also uses time as the basis for allocating costs. Time reported by caseworkers (eligibility workers and social workers) during the time study period is used to distribute the total administrative costs applicable to each function, to the programs within that function. Under this concept, the laborious task of the county welfare department having to identify and direct charge each element of cost to a specific program is practically eliminated.

The core of the cost plan is the individual time study (DFA 43, and DFA 46). On these forms, specific staff, primarily case carrying social services workers, eligibility workers, and their first-line supervisors, record and accumulate time spent on a particular program(s) for one month of every quarter. Selective child support workers and their first-line supervisors are also required to complete a time study. In addition, for certain programs it may be necessary to identify costs of specific activities which are not of a continuing or on-going nature. Therefore, it is necessary to time study these activities or functions on a monthly basis. At the end of the period, time is summarized into two groups: Social Services time and Eligibility/Nonservices time. Individual program ratios are then used to distribute costs to programs. A simplified illustration of how time is applied to costs is shown below.

- D. Social workers providing services relative to the Licensing programs.
- E. Aides providing services complementary to casework services, including services aides, health care aides, family planning aides, etc.
- F. Homemakers who are employees of the welfare department (receiving full employee benefits).
- G. Appeals workers.
- H. First-line supervisors of staff A. through G. above, except those of consultants and coordinators (which belong in Administrative Support, Group II A-2).

All staff listed above are required to complete a DFA 46, Social Worker Time Study.

Eligibility and Nonservice Function (Income Maintenance)

Included within this group are the following casework staff involved in the income maintenance process:

- A. All eligibility workers engaged in eligibility determination and income maintenance activities, including food stamp certification workers.
- B. Quality control staff.
- C. Social workers or welfare aides performing full-time eligibility functions.
- D. Social workers or welfare aides performing full-time eligibility validation functions.
- E. Appeals workers.
- F. Clerical staff, engaged with the actual issuance of licenses or the enforcement of safety and health standards.
- G. Clerical staff engaged in full-time eligibility functions (budget computations, Form 239 clerks, etc.). This may include only those clerks who are actually performing full-time eligibility worker functions. This does not include supportive clerical staff.
- H. Child support workers performing IV-D fiscal services such as SEIF and Pass-on computations. (These staff complete a DFA 49, CWD Child Support Time Study.)

I. First-line supervisors of the staff A through H above.

All staff listed above (except for those in item "H") are required to complete a DFA 43, Eligibility/Non-service Time Study.

GROUP II - ALLOCABLE COSTS OTHER THAN CASEWORK STAFF

Expenditures included in this group are supportive and operating costs (overhead). Such costs are distributed to programs on the basis of case-work hours reflected in each program.

Personal Services

Personal service support costs (administrative and clerical support) are distributed to the social services and income maintenance functions according to a direct charge/allocation system. All support personnel will be required to maintain a daily time study during one month of the quarter. The only exception will be county welfare directors, CETA employees, and Group III direct charge personnel such as workers in single service centers (i.e. child care centers and emergency shelter facilities), food stamp issuance centers, colocated SAU's, and staff development units.

Support personnel will time study by activity during the time study period. These personnel will be required to identify their activities to Social Services, Eligibility/Non-services, or Allocable. Salaries identifiable to function by the above processes will be direct charged to function. That portion which is not identifiable will be allocated. Support staff are comprised of the following two categories:

A. Clerical Support

Included within this subgroup are clerical support staff who are predominantly in direct support of casework staff in Group I. Such staff includes:

1. Receptionists
2. Stenographers and typists
3. Social services unit clerks
4. Part-time public assistance budget clerks
5. First-line supervisors of staff in 1 through 4 above.

B. Administrative Support

Staff included in this subgroup are:

1. Welfare directors, district directors, assistant directors, and second-line supervisors and above.
2. Administrative services officers, personnel officers, programmers, statisticians, accountants, administrative analysts, other staff engaged in planning or administration functions.
3. Clerical staff predominantly in support of the staff in 1 and 2.
4. Accounting clerks, stock clerks, key punch operators.
5. Social services staff or eligibility staff engaged in administrative duties.
6. Janitors, gardeners, and other staff of the welfare department who provide upkeep services.

These staff (except those excluded from the time study process - see page 5) will be required to complete the proposed DFA 50 Support Staff Time Study during the normal time study month. They will time study according to the functional activities performed: Social Services, Eligibility/Nonservices, and Allocable. Only time recorded to these categories is to be included in total hours used as the allocation base. Thus, sick leave and vacation hours will be recorded separately and are not to be included with the hours recorded to the Social Service, Eligibility/Nonservice, or Allocable categories.

Time studies for support staff assigned full time (at least 90 percent) to social services or eligibility/nonservices units will be compiled in separate pools on the DFA 51 Support Staff Time Study Summary. Time spent by general support staff not assigned full time to a single function unit will also be compiled separately on the DFA 51. Any staff assigned to a single function unit and not spending at least 90 percent of their time on activities related to that unit shall be considered general support staff and their time will be accumulated accordingly.

The total salaries for all single function support staff will be accumulated in their respective salary pools.

Salaries for single function social services support staff will be accumulated in a single salary pool. The time spent by these staff on Eligibility/Nonservices and Allocable activities is then used to charge the proportionate share of that salary pool to the Eligibility/ Nonservices and Allocable Cost Centers. This amount shall not exceed 10 percent. The remaining portion of the salaries are to be directly charged to the Social Services function.

Salaries for single function Eligibility/Nonservices support staff are also accumulated in a separate salary pool. Time spent by these staff performing Social Service and Allocable activities is used to charge their proportionate share of salaries to the Social Services and Allocable Cost Centers. This amount shall not exceed 10 percent. The remaining portion of their salaries are to be directly charged to the Eligibility/Nonservices function.

Salaries for general support staff will be accumulated in a separate salary pool and distributed according to their time studies. The portion of the general support staff salaries attributed to each function will be accumulated with the appropriate portion of the single function support salaries, and the total amount charged to each function. The remaining allocable portion of general support salaries will be accumulated with the allocable portion of single function support salaries and the total will be allocated between functions based on caseworker time studies.

Single Function - Social Services Support

	<u>Total Hours %</u>	<u>Social Services</u>	<u>Eligibility/ Nonservices</u>	<u>Allocable</u>
Hours	1.000	.90	.08	.02
Salaries	\$20,000	\$18,000	\$ 1,600	\$ 400

Single Function - Eligibility/Nonservices Support

	<u>Total Hours %</u>	<u>Social Services</u>	<u>Eligibility/ Nonservices</u>	<u>Allocable</u>
Hours	1.000	.05	.90	.05
Salaries	\$40,000	\$ 2,000	\$36,000	\$2,000

Multifunction Support

	<u>Total Hours %</u>	<u>Social Services</u>	<u>Eligibility/ Nonservices</u>	<u>Allocable</u>
Hours	1.000	.12	.18	.70
Salaries	\$ 8,000	\$ 960	\$ 1,440	\$5,600
Total Charged to Social Services			\$20,960	
Total Charged to Income Maintenance			39,040	
Total to be Allocated by Casework Time Studies			8,000	

The total amount of support salaries charged to each function will then be distributed to programs within that function based on the time study hours of the caseworkers

Operating Expenses and Equipment

Operating expenses and equipment (OEE) include all costs other than (1) personal services, and (2) those costs which are to be charged directly to program (see Group III).

Operating expenses and equipment have been divided into two major categories-- "direct overhead" which will be charged directly to function and "indirect overhead" which will be allocated between functions.

A. Direct Overhead

Direct overhead has been divided into the three subcategories of Travel, Space, and Postage and Communications for which all costs identifiable to a specific function will be direct charged.

A particular expense need not exclusively benefit one function for it to be considered direct overhead. For example, if a building is 40 percent identifiable to services and 60 percent identifiable to eligibility/non-services, then 40 percent of the building costs would be a direct overhead charge to services, with 60 percent a direct overhead charge to eligibility/nonservices.

All of the direct overhead costs that can be identified and charged to function shall be summed with the personal services costs identified to the same function.

Those elements of direct overhead that benefit both functions and cannot be direct charged will be allocated to functions. Since travel costs are primarily in support of caseworkers, allocable travel costs will be allocated between functions according to the time studies of only the caseworkers. The time studies of the caseworkers and the support staff will be used to allocate the allocable space, postage, and communication costs to function.

1. Travel

Include here all travel costs except: 1) those for staff development, 2) those applicable to staff who are in special projects under state/county agreement, and 3) those who are in single service centers such as day care centers, family planning centers, and emergency shelter facilities, which are separate and apart from the welfare complex. Travel costs include autos purchased or rented, auto maintenance and repairs, fuel, tires, etc., centralized motor pool charges, plane fares, mileage allowances, and per diem.

Travel costs for auto rental, plane fares, mileage allowances, and per diem should be direct charged to function based on the functional assignment of the employee incurring the cost. Centralized motor pool costs and travel costs for welfare department owned vehicles should be charged to function based on a ratio of miles driven by employees in the social services or eligibility functions to total miles driven by all county welfare department employees.

The allocable travel costs will be distributed between social services and eligibility/nonservices based on caseworker time studies.

2. Space

Include here welfare office space costs and space costs direct billed or allocated through A-87, excluding separate facilities used for storage and/or issuance of food stamps. Space costs include:

- a. use allowance, rent, or purchase of space
- b. repairs and remodeling
- c. utilities and maintenance

Costs of rental of new space, purchases, or construction of new building and major repairs and alterations must have DBP authorization prior to claiming. Also, identification of separate welfare space locations is required to be submitted with the DFA 425.

The cost of each space facility, whether rented or purchased, must be direct charged to function. The direct charging of space will be based on net square footage used for each function, and not on the number of personnel. Net square footage is determined by deducting from gross square footage those areas of common usage, such as cafeterias, rest rooms, hallways, stairwells, etc. Once net square footage is determined, the amount of net square footage used for each function will be the basis for direct charging costs to that function.

The cost of facilities used purely for services functions will be direct charged to services. The cost of facilities used purely for eligibility functions will be direct charged to eligibility. Costs of space facilities housing both services and eligibility functions will be charged to the appropriate function based on net square footage use.

Cost of facilities used for purposes other than services or eligibility functions (for example a facility used for an accounting department) will be allocated to function based on caseworker and support staff time studies.

In those instances where a facility is used for all three purposes (social service, eligibility, and allocable), the costs will first be factored out based on (net) square footage use charged to those functions. The cost of allocable space will then be allocated between the services and eligibility functions based on total departmental (caseworker and support staff) time studies.

The cost of building repairs is to be direct charged based on job order to either services or eligibility functions. Building repairs are those costs which do not require prior federal approval according to Fiscal Manual Section 25-829, and are not performed on a regularly scheduled basis, such as normal maintenance. If the job order is for the purpose of repairing facilities that are for other than services or eligibility functions, the costs of that job order will be allocated to services and eligibility based on total departmental time studies. One example of an allocable repair cost would be the cost of repairing facilities used by the typing pool.

Maintenance is to be direct charged on the same basis as space facilities. For example, if costs of a building are charged 60 percent to services, 60 percent of the maintenance costs for that building would be direct charged to services.

Space facilities separate and apart that are used as food stamp issuance centers must be direct charged to the food stamp program. Related costs such as utilities, repairs, and maintenance must also be direct charged to the food stamp program.

The costs for all utilities must be direct charged to function based on the same methodology used for space facilities. For example, if 80 percent of the costs of a building is charged to services, 80 percent of the utility costs for that building will also be direct charged to services.

3. Postage and Communications

Postage and communication includes the costs for telephone, telegraph, and teletype services, postal charges, stamps, post office box rentals and other charges of a similar nature. Telephone costs for each individual unit shall be direct charged to the function of that unit. Postage costs directly benefiting a single function are also to be direct charged. For example, WR 7 postage costs will be direct charged to Eligibility/Nonservices. If a postage meter is used, a batch system will be used to charge these costs to function. However, costs related to multifunctional activities will be allocated on the basis of departmental time studies. EXCEPTION: Postage costs incurred for mailing Food Stamp coupons will be direct charged to the Food Stamp Program.

B. Indirect Overhead

Indirect overhead consists of support costs which because of their nature, are not easily direct charged to function. These costs have been divided into the two subcategories of Other Operating Costs and Purchase of Services. All costs as defined within these categories will be allocated between functions based on the time studies completed by support and casework personnel.

1. Other Operating Costs

Include here the cost of equipment maintenance, printing, advertising, supplies, publications and memberships, furniture, and equipment.

Exclude those items which are direct charged to program such as operating costs of food stamp issuance centers, staff development units and single service centers such as family planning centers and emergency shelter facilities which are separate and apart from the welfare complex. Also excluded are special project centers under state/county agreements. Costs of the single service centers and special project centers are to be direct charged to the program benefited under Group III of the administrative claim.

Printing charges would include the cost of printing informational brochures, exhibit and display posters, in-house newsletters, and forms.

Advertising charges are costs incurred through the news media - newspapers, magazines, radio and television, periodicals, journals and trade papers. Typically, advertising is used to announce personnel recruiting, solicitation of bids for the procurement of goods and services, and disposal of scrap or surplus equipment and supplies.

Supplies would include the cost of paper, pens, and pencils, paper clips, rulers, binders, and other office items of a minor and miscellaneous nature; all minor office equipment such as desk files, staplers, and paper punches; and photocopy supplies such as toner, paper, chemical cleaner, and microfiche film.

Publications and memberships would include the cost of service organization memberships, subscriptions to trade magazines and periodicals, and clipping services. Also included are costs for government program and fiscal regulation materials.

As the above expenditures included under other Operating Costs cannot easily be identified to function, these costs will be accumulated and allocated between social services and income maintenance based on the time studies completed by all welfare department staff.

2. Purchase of Services

While purchase of services may not technically be considered operating costs, they are included here for the sake of simplification. Purchase of services include:

- A. Costs of administrative overhead services purchased from other public agencies that are allocated through the countywide cost allocation plan (A-87) or that are direct or memo billed (exclude space and EDP costs).
- B. Costs of legal services, surveys, and audits purchased from a private agency. Such costs, in order to be claimable, however, require DBP prior approval.

Purchase of Service expenditures will be included in this category and allocated between functions based on total departmental time studies. Purchase of Service expenditures for costs related to travel, space, postage and communications, and EDP are not to be claimed in Purchase of Services but should be included in the appropriate category on the claim as a direct charge.

C. EDP Costs

Include here costs of data processing purchased from a private or public agency. If from a public agency, such costs must be determined through a Countywide Cost Allocation Plan.

Prior to claiming EDP costs, three requirements must be met. They are:

1. DBP analysis and appraisal of all federal EDP reporting standards;
2. DBP review of the county's costing method (part of the Countywide Cost Allocation Plan if purchased from another county agency); and,
3. Federal approval which is based on DBP review and recommendation of the county's costing method.

EDP is identified to function and program through a series of processes in order to obtain the appropriate reimbursement. EDP costs are first identified to (1) maintenance/operations or (2) developmental projects. The developmental projects are further categorized as Multifunctional, Social Services, or Eligibility. Multifunctional developmental project costs and maintenance costs are then allocated between functions (Social Services and Eligibility). This allocation is based on the number of cases in the computer that have social services history data use, relative to the number of cases receiving a cash grant.

A second allocation of all EDP costs is made to program based on the number of hours spent by the eligibility workers and/or social workers in the programs that are benefited by the computer services. Detailed instructions are contained on the actual claim forms, DFA 425.1, DFA 327.1, and DFA 327.2.

GROUP III - DIRECT COSTS

Costs included here are reported on the administrative claim to a specific program(s). Such costs are unique, not only because they benefit only a specific program, but in some cases, the federal and state reimbursement rate differs from the rate applicable to similar type costs. Costs in this group are classified in two major subgroups - Social Services, and Eligibility/Non-service.

Social Services

A. Personal Services

Include here social services staff, along with related clerical and administrative staff in single services centers which are separate and apart from the regular welfare complex. Also, include staff of special projects, such as the Model City Project, for which the source of federal reimbursement may be partially from funds other than public assistance. Separate Administrative Unit (SAU) staff collocated in EDD offices should be claimed in this group.

Also include overtime salaries for Title IV-B Child Protective Service Workers.

Claim center costs or project costs separately and state the purpose for such costs on the DFA 325.

Do not include state-numbered projects which are claimed on Form GEN 215.

B. Operating Costs

Include here:

1. Operating costs of approved single services centers described in Group III, A - Services, above.
2. Cost of emergency shelter care operated by the county welfare department, not to exceed 14 calendar days.
3. Child care costs for the Work Incentive Program (WIN) and other necessary work-related WIN purchased services where payments are made to individuals rather than an agency.
4. The cost of returning nondelinquent runaway children.
5. Social Services (service connected expenses) purchased for recipients as provided in the California Comprehensive Annual Services Plan (CASP). (Exclude those requiring a contract as defined in Section C below.)
6. Individually contracted Homemakers (include Homemakers paid by county welfare department payroll but not receiving full employee benefits).

Each of the above operating costs must be identified separately on the DFA 325. However, services-connected expenses for social service clients may be combined.

C. Purchase of Services

Included in this subgroup are costs of social services purchased from private or public agencies or organizations under approved agreement or contract. Where costs are for services purchased from a public agency, such costs must be determined under the principles of A-87. Costs include:

1. Adult Homemakers
2. Homemakers for AFDC
3. WIN Child Care Services or other WIN purchased services necessary to enable the WIN registrant to enter into or remain in a WIN slot.
4. Complementary services, rehabilitation, employment, child protective services, and other social services.

Each of the above costs must be separately identified on the DFA 325 (Group III, A.3.). In addition where a particular cost benefits more than one program, a separation of cost by program is required. To comply with a recent federal ruling, costs of purchases of social services must contain a short narrative explaining the purpose for the purchase on the DFA 325.

Eligibility and Nonservice

A. Personal Services

Personal services include fraud investigators of the welfare department. The fraud investigators should split their time between the appropriate programs.

B. Operating Costs

Include here:

1. Food Stamp Issuance Costs.
2. Medical examinations to determine eligibility for public assistance programs.

C. Purchase of Eligibility and/or Nonservice Services

Include here purchase of services from private or public agencies to develop eligibility provisions and/or nonservices provisions in federally ineligible programs.

GROUP IV - STAFF DEVELOPMENT

A. Personal Services

Include here:

1. Salary or fees for staff development personnel assigned at least half-time to staff development.
2. Eligibility staff in training in staff development programs for at least four consecutive weeks.
3. Social services staff in training in staff development programs for at least eight consecutive weeks.
4. Student workers employed under a bona fide training plan whereby their work experience constitutes units toward graduation.
5. Clerical staff directly assigned to the staff development unit.

B. Operating Costs

Include here:

1. Purchase or rental of office equipment for qualified training officers and trainees under state approved training programs.
2. Audio-visual aids, technical devices, books, teaching equipment, travel, per diem, etc.

C. Purchase of Services

Include here:

1. Payments for special courses developed outside the welfare department, costs of instructors, tuition, fees, etc.
2. Costs of educational leave stipends.

GROUP V - TOTAL WELFARE COSTS

GROUP VI - EXTRANEIOUS COSTS

Include here costs of activities performed by county welfare department staff which are not related to welfare functions or programs, i.e., child care billed through Department of Education standard agreements. Fingerprinting fees for child placement licenses would also be included within extraneous costs if the expense was borne by the county.

GROUP VII - CERTIFICATION

The certification is required by the State Controller's Office. Payments of federal and state funds held in trust for specific programs or purposes cannot be disbursed without certification by officials responsible for the obligations and disbursements of such funds. In the event this responsibility is delegated to another official, the name and title of the representative signing the certification must be shown.

GROUP VIII - MEMO ITEMS

The data required in this group are used in determining proper federal and state reimbursement for the Licensing Program, Adult Homemaker/Chore Service Program, Adoptions Program, and other data as required.

PROPOSED DFA 50 COUNTY WELFARE DEPARTMENT SUPPORT STAFF TIME STUDY

This letter is to provide instructions to be followed in the completion of the DFA 50. This proposed DFA is to be completed by all County Welfare Department staff not currently required to complete a caseworker time study DFA 43, 46, or 49. The only exceptions are for the welfare director and support staff whose salaries are direct charged to program such as staff development staff, food stamp issuance staff, and support staff assigned to separate single service centers, or colocated SAU's. This form is to be completed during the normal time study month. Time is to be reported on a continuous basis and may be rounded to the nearest quarter hour. All time, including vacation and sick leave but excluding overtime, is to be reported. Travel time is to be charged to the function to which it is associated.

The time categories on the DFA 50 are Social Services, Eligibility/Nonservices, Allocable, and Vacation/Sick Leave. All time identifiable to the Social Services or Eligibility/Nonservices categories is to be charged accordingly. For example, administrative time completing reports, budgets, letters, etc.; maintenance time servicing facilities, equipment, etc.; and clerical time, filing, mailing typing, etc., is to be charged to the function benefited. If the specific activity is not related to a single function, the time is to be charged to Allocable. Vacation and sick leave is to be charged to the line designated for that purpose.

The definitions of the time categories are as follows:

A. Social Services

This function includes those activities directed towards improving the welfare and condition of needy individuals and families through the provision of timely and appropriate services to assist in the development of a capacity for self care or self support. Also included are programs directed at the provision of protective services for adults and children in danger of abuse, neglect, or exploitation. Social Service programs do not provide cash assistance and should not be confused with "public assistance" or "cash assistance" programs. Programs which are currently included in the social service function include:

1. Title XX
2. SSI/SSP Out-of-Home Care Certifications
3. Work Incentive Program (WIN)
4. Child Welfare Services (CWS)
5. Adoptions
6. General Relief (GR Social Services)
7. Other County Programs (OCOP Social Services)
8. Indochinese Social Services

All time spent by noncasework staff providing direct support activities, or activities in support of other Social Services staff or resources, is to be recorded to this function. For example, time spent by social service administrators preparing the Title XX Annual Plan will be charged to this category. Time spent by janitorial or maintenance staff servicing or repairing social service facilities shall be charged to this category.

B. Eligibility/Nonservices

This function includes programs which are related to providing cash grants, maintenance assistance (such as food stamps and medical benefits), and non-service activities. Programs which are currently included in this function are:

1. Aid to Families with Dependent Children (AFDC)
2. Medi-Cal
3. Nonassistance Food Stamps (NAFS)
4. Boarding Homes Licensing (BHL) - Nonservices
5. Aid to Potentially Self-Supporting Blind (APSB)
6. SSI/SSP
7. State Adult
8. Emergency Loans
9. Indochinese Medical and Financial Assistance
10. SSI/SSP Medi-Cal Cards
11. General Relief
12. Other County Programs

All time spent by noncasework staff providing direct support activities, or activities in support of other Eligibility/Nonservice staff or resources, is to be recorded to this function. For example, clerk-typists performing activities in support of the AFDC eligibility program would report this time to the Eligibility/Nonservices function. Second line supervisors of a Nonassistance Food Stamp Unit would time study to this line for all related activities. Maintenance staff performing repairs to an Eligibility/Nonservices facility would charge their time accordingly.

C. Allocable

This category includes any activities which cannot be identified as benefiting either of the above two functions. For example, time spent by administrators and/or clerks preparing the Administrative Expense Claim, which benefits both functions, will be charged to the Allocable category. Personnel officers dealing with departmentwide issues would record such time to this category. Noncasework staff providing IV-D support activities would also record their time to this category.

If an activity can be identified as benefiting one of the functions listed above, it may not be charged to Allocable. The appropriate welfare department administrative staff are responsible for assisting other support staff to identify activities or resources applicable to each function.

D. Vacation/Sick Leave

Charge to this category all vacation and sick leave time. Also include any time spent on approved absences such as jury duty, military reserve duty, etc.

ATTACHMENT II

MODEL CWD ADMINISTRATIVE EXPENSE CLAIM INSTRUCTIONS

During the January - March 1976/77 quarter, all counties are requested to complete and submit a secondary Model Administrative Expense Claim in which certain specified overhead costs will be direct charged to function. The methodology for charging costs to functions and programs is included in the model plan. The instructions included in this attachment are to be used to complete the Model Administrative Expense Claim.

DFA 51

Hours for single function social services support staff are to be included in Section A on the DFA 51. These staff have checked Box A, Social Services, as their functional assignment (Item 3) on the DFA 50, Support Time Study, and must have spent at least 90% of their time on social services activities. The hours these staff charge to Line A on the DFA 50 are to be accumulated on Line A1, Column 1 on the DFA 51. The hours these staff recorded to Lines B, C, and E on the DFA 50 are to be accumulated in Line A2, Column 2; Line A3, Column 3; and Line D, respectively, on the DFA 51. The total hours recorded by these single function staff are then recorded in Section A, Total Single Function Services, Column 3. Ratios of hours recorded on Lines A1, A2, and A3 (Column 3) are then developed in Column 4. These ratios are then multiplied by the salary pool for these staff in Column 5, and the resulting distribution of these salaries to Social Services, Eligibility, and Allocable is reported in Section A, Columns 6, 7, and 8 respectively.

The same methodology is to be followed in Section B of the DFA 51 for those staff that are single function eligibility staff (DFA 50, Item 3, Box B) spending at least 90% of their time in eligibility related activities, and in Section C of the DFA 51 for those staff that are multifunctional (DFA 50, Item 3, Box C).

DFA 425.1

This form will replace the form DFA 325.1 in the model test claim only. Differences between the two forms are:

Group I - Casework Costs

The only change in this group is that the child support casework function has been consolidated into the Allocable Eligibility and Nonservices casework function. Salaries of welfare department child support staff required to complete a DFA 49 are to be included in Group I, Line B. Accumulated hours for child support staff are to be carried from the DFA 327.8 and included in Line M on the DFA 323.

Group II - Support Costs

This section of the claim form has been modified to provide for the direct charging to function of personal support, travel, space, and postage and communications.

Salaries for clerical and administrative support staff are to be carried forward from the DFA 51. Combined clerical and administrative support salaries from the DFA 51, Line E, Columns 6, 7, and 8 are to be carried forward to the DFA 425.1, Group II, A Total, Columns 1, 2, and 3 respectively. In Group II A, Column 4 on the DFA 425.1, please indicate the total clerical salaries on Line A1, total administrative salaries on Line A2, and total support salaries on the Total line.

Travel costs are to be included in the proper column according to the function benefited. The methodology for identifying these costs to function is included in the attached plan. Travel costs billed through the A-87 exhibit of costs (and their related roll forward) are to be claimed on Line B.1a, A-87. All other CWD travel costs are to be claimed on Line B.1b.

Allocable personal services costs and allocable travel costs (Column 3, A plus B1) are then totaled. These costs will be distributed between functions based on casework time studies on the DFA 425.1A.

Space costs and postage and communications costs are also direct charged to function on the DFA 425.1 according to the methodology within the plan. Space facilities costs are to be identified by space location on a separate backup sheet to be attached to the claim.

Total direct overhead for Services and Eligibility are summarized in Column 1 and Column 2 respectively and carried forward to the DFA 425.1A.

The remaining overhead costs (other Operating Expense and Purchased Services) are reported in Group II, B 4 and 5, totaled with the remaining allocable portion of the direct overhead costs, and are then carried forward to the DFA 425.1A to be distributed to function based on total departmental time studies.

EDP costs are claimed according to the existing instructions except that Nonallocable Child Support Developmental EDP costs are to be included with Nonallocable Eligibility Developmental EDP costs, Line D2. The DFA 325.1A is also to be submitted.

DFA 425.1A

The form performs the same function as Group II Computations formerly on the DFA 325.1.

In Section A, casework hours from the DFA 47, Social Worker Time Study Summary, and DFA 323, Eligibility/Non-services Time Study Summary, are used to distribute allocable personal services and travel costs. Hours from the DFA 49, Child Support Time Study, are to be included in Line M on the DFA 323.

In Section B, total departmental time studies are used to distribute space, postage and communications, other operating costs, and purchase of service support costs to function.

In Section C, allocated overhead costs for Social Services and Eligibility/Nonservices as determined in Sections A and B above, are added to direct overhead costs to determine the total overhead costs for the Social Services and Eligibility/Nonservices functions. The Social Service costs are then carried to the DFA 327.1 and the Eligibility/Nonservice costs are carried to the DFA 327.2.

The EDP Section on the DFA 425.1A has been modified to incorporate the Child Support Function into the Eligibility Function. Child support cases are to be counted as eligibility cases for this allocation purpose.

DFA 325.2, DFA 325.2A, and DFA 325.3

These forms have not been revised and are to be included with the model direct charge claim.

DFA 327

The DFA 327 forms have not been revised and are to be included in the model direct charge claim. In Column 4 on the DFA 327.1 and 327.2, overhead costs are to be carried forward from the DFA 425.1A, Lines C1c and C2c respectively.

On the DFA 327.2 and DFA 327.7, an additional Line M is to be included for Title IV-D Child Support. As reimbursement is provided through the District Attorney's Office, the total amount is to be shown as County Funds on the DFA 327.7.

COUNTRY

- | Y LOCATION |
|------------|
|------------|

7 A

DFA 49. (Except for staff whose salaries are direct charged to program).

- hours of unpaid leave, holidays, etc.).

- Time is charged to

- Welfare Services - CWS
 Housing (Social Service)
 at Relief
 County Only Programs - COOP
 Finance

- A. AFDC
- B. Medi-Cal
- C. BH Licensing (Issuance Clerks)
- D. General Relief
- E. Other County Only Programs -- OCOP
- F. Nonassistance Food Stamps -- NAFS
- G. APSB

11. If you work in Income Maintenance and your time is spent on any of the following, your time is charged to "B" Eligibility/Non-services (Income Maintenance).

- H. SSI/SSP
- I. State Adult Programs
- J. Emergency Loans
- K. Indochinese Medical Assistance
- L. Indochinese Financial Assistance
- M. Special SSI/SSP Medi-Cal Cards

"B", charge 19 Line "C" (Allocable).

the function performed

SUPERVISOR I hereby certify the employee's daily time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct, and the functions were performed as shown above.

STATEMENT OF EMPLOYEES

DATE

2051 AM JUNE 19 3 00 PM '64

9105

EMPLOYEE CLASSIFICATION

COUNTY WELFARE DEPARTMENT SUPPORT STAFF
TIME STUDY SUMMARY AND SALARY DISTRIBUTION SHEET

	1	2	3	4	5	6	7	8
	Service Hours Line A DFA 50	Eligibility Hours Line B DFA 50	Total Hours DFA 50	Ratio of Hours in Columns 1, 2 and 3 to Total	Salary Pool	Service Salaries (Column 4 Ratio x Column 5 Salary)	Eligibility Salaries (Column 4 Ratio x Column 5 Salary)	Allocable Salary/ (Column 4 Ratio x Column 5 Salary)
A. Single Function Services 1/								
1. Direct to Services								
2. Direct to Eligibility				4/				
3. Allocable				5/				
Total Single Function Services..				1.00000				
B. Single Function Eligibility 2/								
1. Direct to Services								
2. Direct to Eligibility				6/				
3. Allocable				7/				
Total Single Function Eligibility				1.00000				
C. Multifunction 3/								
1. Direct to Services								
2. Direct to Eligibility				8/				
3. Allocable				9/				
Total Multifunction				1.00000				
D. Vacation/Sick Leave								
E. Grand Total from Each Column Indicated								

1/ Include only single function social service hours and salaries (See DFA 50, Item 3, Box A). Exclude hours and salaries of single function staff spending less than 90% of time on assigned function.

2/ Include only single function eligibility/nonservice hours and salaries (See DFA 50, Item 3, Box B). Exclude hours and salaries of single function staff spending less than 90% of time on assigned function.

3/ Include multifunction hours and salaries (See DFA 50, Item 3, Box C). Also include hours and salaries of any single function staff spending less than 90% of time in assigned function.

4/ Single function services, DFA 50, Line C.
5/ Total, Lines A1 + A2 + A3
6/ Single function eligibility, DFA 50, Line C.
7/ Total, Lines B1 + B2 + B3.
8/ Multifunction, DFA 50, Line C.
9/ Total, Lines C1 + C2 + C3

EXPENDITURE SCHEDULE AND CERTIFICATION

COUNTY

FISCAL YEAR ENDING

PAGE 1

GROUP I CASEWORK COSTS (Personal Services)				TOTAL
A. Allocable Social Services				
B. Allocable Eligibility and Nonservice (including BHL clerical staff)				
GROUP II SUPPORT COSTS				
	COLUMN 1 DIRECT SERVICES	COLUMN 2 DIRECT ELIGIBILITY	COLUMN 3 ALLOCABLE	COLUMN 4 TOTAL
A. Personal Services				
1. Clerical				
2. Administration				
TOTAL	1/	2/	3/	
B. OEE				
1. Travel				
a. A-87				
b. Other				
Total Allocable Casework Overhead (Column 3, Lines A + B1)			4/	
2. Space				
a. Facilities - A-87				
b. Maintenance, Repairs, Utilities - A-87				
c. Facilities - Other				
d. Maintenance, Repairs, Utilities - Other				
3. Postage and Communications				
a. A-87				
b. Other				
Total Direct Overhead (Columns 1 and 2, A through B3)	5/	6/		
4. Other Operating Expenses				
5. Purchased Services				
a. Public Agencies - A-87				
b. Public Agencies - Direct Memo billing				
c. Private Agencies				
Total Allocable Departmental Overhead (Column 3, B2 through 5) ...			7/	
GROUP II SUBTOTAL (A THROUGH B, COLUMN 4)				\$

C. Allocable EDP		D. Nonallocable EDP - Single Function Development	
1. Allocated through County A-87 Plan		1. Social Services	\$
a. Maintenance or Operations	\$	2. Eligibility	\$
2. Direct or Memo Billed			
a. Maintenance and Operations	\$		
b. Multi-function Development	\$		
Total Allocable EDP	\$	Total Nonallocable EDP	\$
TOTAL EDP COSTS		\$	

- 1/ From DFA 51, Column 6, Line E
 2/ From DFA 51, Column 7, Line E
 3/ From DFA 51, Column 8, Line E
 4/ Carry forward to DFA 425.1A, Line A7
 5/ Carry forward to DFA 425.1A, Line C1a
 6/ Carry forward to DFA 425.1A, Line C2a
 7/ Carry forward to DFA 425.1A, Line B7

COUNTY	QUARTER ENDING	PAGE 1A
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GROUP II COMPUTATIONS - SEPARATION OF ALLOCABLE SUPPORT COSTS BETWEEN SOCIAL SERVICES, ELIGIBILITY

OVERHEAD

A. ALLOCABLE CASEWORK OVERHEAD

1. Total hours from DFA 47	
2. Total hours from DFA 323	
3. Grand Total (Line 1 and 2)	
4. % Services overhead (Line 1 divided by Line 3)	\$
5. % Eligibility overhead (Line 2 divided by Line 3)	\$
6. Total of Lines 4 and 5 (must equal 1)	1.00000
7. Group II Total Allocable Casework Overhead (total of Column 3 Allocable Casework Overhead, DFA 425.1, A + B1)	\$
8. Allocable Services Casework Overhead (Line 7 x Line 4)	\$
9. Allocable Eligibility Casework Overhead (Line 7 x Line 5)	\$

B. ALLOCABLE DEPARTMENTAL OVERHEAD

1. Total hours from DFA 47 plus DFA 51, Column 1	
2. Total hours from DFA 323 plus DFA 51, Column 2	
3. Grand Total (Line 1 and 2)	
4. % Services overhead (Line 1 divided by Line 3)	\$
5. % Eligibility overhead (Line 2 divided by Line 3)	\$
6. Total of Lines 4 and 5 (must equal 1)	1.00000
7. Group II Total Departmental Allocable (total of Column 3 Allocable Overhead, DFA 425.1, B2-5)	\$
8. Allocable Services Departmental Overhead (Line 7 x Line 4)	\$
9. Allocable Eligibility Departmental Overhead (Line 7 x Line 5)	\$

C. TOTAL DIRECT AND ALLOCATED OVERHEAD

1. Services

a. Direct Overhead (total of Column 1, Direct Services Overhead, DFA 425.1)	\$
b. Allocated Overhead (Lines A8 plus B8 above)	\$
c. Total Service Overhead (total of Lines 1a + 1b above)	\$

2. Eligibility

a. Direct Overhead (total of Column 2, Direct Eligibility Overhead, DFA 425.1)	\$
b. Allocated Overhead (Lines A9 plus B9 above)	\$
c. Total Eligibility Overhead (total of Lines 2a + 2b above)	\$

TOTAL OVERHEAD

EDP

1. Number of Cases in Services	
2. Total Eligibility Cases	
3. Total of Lines 1 and 2	
4. % of Services EDP (Line 1 divided by Line 3)	\$
5. % of Eligibility EDP (Line 2 divided by Line 3)	\$
6. Total of Lines 4 and 5 (must equal 1)	1.00000
7. Total Allocable EDP (DFA 425.1, Group II C)	\$
8. Services EDP - (Line 4 x Line 7 + DFA 425.1, Line D1)	\$
9. Eligibility EDP - (Line 5 x Line 7 + DFA 425.1, Line D2)	\$

DIRECT CHARGE MONITORING PLAN

The model direct charge County Welfare Department Administrative Cost Plan contains significant changes from the current procedures for reporting overhead costs such as personal support staff, operating expenses and equipment. In addition, the model plan incorporates a new concept of time reporting for all county welfare department support staff. In order to effectively determine the equity and cost benefit of such a plan, it is essential that the State monitor county activities during the January-March 1976/77 test quarter.

October - December 1976/77

As the model cost plan was not completed for statewide distribution prior to this quarter, only selective volunteer counties will be conducting a support staff time study and direct charge Administrative Expense Claim. To date these counties include Glenn, Santa Clara, San Joaquin, San Bernardino, and Riverside. DBP monitoring emphasis in these counties during this period will be directed towards the support staff time study procedures and salary distribution in order to resolve any discrepancies in the model cost plan prior to the January-March test quarter. Direct charging of operating expenses and equipment will be requested to the maximum extent. DBP staff will assist counties as necessary in completing a direct charge claim.

January - March 1976/77

During this period all counties will complete a model direct charge Administrative Expense Claim in addition to the normal claim. This will entail time reporting by all county welfare department support staff and direct charging of selective overhead costs. This period will be the primary test period and will require extensive county effort to ensure the accuracy of the resulting test claim.

Extensive state monitoring will also be required to ensure proper procedures are being followed by all counties. The monitoring process during this period will consist of the following:

I. Time Study Procedures

A. Scope

1. Review of all district offices in small and medium counties.
Review of minimum of 75% of district offices in large counties.

2. Review of county instructions issued to support staff.
3. Personal survey of minimum of three personnel for each classification (administrative and clerical) within each major organizational unit or bureau.

B. Time Study Survey

1. Identification of assignment.
2. Description of normal activities performed.
3. Functional identification of activity currently being performed.
4. Functional identification of hypothetical work assignments.
5. Verification of proper time study procedures (current reporting, etc.)

II. Operating Equipment and Expenses

A. Review of Expenditure Data

1. Review of source documents.
2. Review of distribution base.

B. Verification of Direct Charge Base

III. Direct Cost Survey - Attachment A

IV. County Critique - Attachment B

DIRECT COST SURVEY

(to be computed by State review staff)

Reviewer _____

County _____

Date of Review _____

District Office _____

Unit _____

I. Time Study

A. County

1. Incomplete Distribution _____

2. Improper Instructions _____

B. Individual (list number of individuals)

1. Not current _____

2. Improper function _____

3. Improper classification (single or mult.) _____

4. Improper category (clerical, admin.) _____

5. Other (specify) _____

Comments:

II. O E and E

A. Direct Overhead (list discrepancies)

Items checked 1.

2.

3.

4.

5.

Comments:

B. Indirect Overhead (list discrepancies)

Items checked

1.

2.

3.

4.

5.

Comments:

Overall Analysis:

COUNTY MODEL CLAIM CRITIQUE

This questionnaire is to solicit county input regarding any problems/suggestions associated with the model direct charge Administrative Expense Claim. All input will be reviewed in our analysis of this model. If there is not sufficient room on this form to respond, please include any attachments you wish us to review in our analysis.

I. Time Study Process

A. Administrative Support

1. Number of administrative support staff.
2. Are most of your administrative support staff assigned to a single function? (Social Services or Eligibility/ Nonservices).
3. Are the functional distinctions between Social Services and Eligibility/Nonservices clear to these staff?
4. Do you have staff in this category that you feel should not be required to time study? (Please specify.)
5. Did you experience problems identifying exempted personnel? (For example, staff in single services centers, food stamp issuance centers, colocated SAU's, and other direct charge personnel.)
6. Specify any additional problems/suggestions.

B. Clerical Support

1. Number of clerical support staff.
2. Are most of your clerical support staff assigned to a single function?
3. Are the functional distinctions between Social Services and Eligibility/Nonservices clear to these staff?
4. Do you have staff in this category that you feel should not be required to time study? (Please specify.)
5. Did you experience problems identifying exempted personnel? (For example, staff in single services centers, food stamp issuance centers, colocated SAU's, and other direct charge personnel.)
6. Specify any additional problems/suggestions.

II. Time Study Summary

1. Is this form clear and easy to complete?
2. Suggestions/comments.

III. Operating Equipment and Expense

A. Direct Overhead

1. Do you currently have cost data in order to direct charge these items?
2. Are there any additional overhead costs which you feel should be direct charged to function? (Please specify.)
3. Are there any items included in Direct Overhead which you feel should not be direct charged to function?
4. Did you use the methods described in the model plan?
5. Did you use another methodology? If so, for which elements? Please describe.
6. Do you feel the methodology in the model plan is equitable and reasonable?
7. Did you incur additional costs in compiling direct costs? If so, what types of additional expenses? How much?
8. Comments/suggestions.

B. Indirect Overhead

1. Are there additional items you would like to direct charge? (Specify.)
2. Do you feel the allocation bases are equitable.
3. Suggestions/comments.

IV. Claim Computation

1. Is the claim format and use of multiple allocation bases easy to follow.
2. Suggestions/comments.

V. Implementation Costs

A. Will the additional time study requirements of this plan result in increased costs in the following areas:

1. Support Staff
Amount _____
2. EDP
Amount _____
3. Other (please specify)
Amount _____

B. Will the additional requirements of this plan for direct charging operating expense and equipment result in increased costs in the following areas:

1. Support Staff
Amount _____
2. EDP
Amount _____
3. Other (please specify)
Amount _____

Please complete this questionnaire at the end of the quarter and return to the following address:

Department of Benefit Payments
Financial Planning Section M.S. 13-77
744 "P" Street
Sacramento, CA 95814

Attention: Ernie Van Sant

County Name _____

County Contact Person _____

County Welfare Director Signature (include title if signed by other officer)
